

104TH CONGRESS  
2D SESSION

# H. R. 3997

To amend the Internal Revenue Code of 1986 to repeal the 1990 tax increase on beer.

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## IN THE HOUSE OF REPRESENTATIVES

AUGUST 2, 1996

Mr. NEAL of Massachusetts (for himself and Mr. MATSUI) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to repeal the 1990 tax increase on beer.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. REPEAL OF 1990 TAX INCREASE ON BEER.**

4       (a) IN GENERAL.—Paragraph (1) of section 5051(a)  
5       of the Internal Revenue Code of 1986 (relating to imposi-  
6       tion and rate of tax on beer) is amended by striking “\$18”  
7       and inserting “\$9”.

1       (b) EFFECTIVE DATE.—The amendment made by  
2 subsection (a) shall take effect on the 7th day after the  
3 date of the enactment of this Act.

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